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because of what the Government did."

There have been, in recent months, questions raised by members of Congress and by the media, about expenditures of some $10-million in Federal funds in the name of Presidential security and safety at Mr. Nixon's private properties.

Some critics have complained that Mr. Nixon's property was being improved at public expense.

Today, however, Mr. Nixon said that "as a matter of fact, what the Government did at San Clemente reduced the value of the property."

In a reference to security installations at San Clemente, Mr. Nixon said: "If you see three Secret Service gazebos and if you see some of the other fences that block out the rather beautiful view to the hills and the mountains that I like, you would realize that what I say is quite true. It reduces the value as far as a residential property is concerned."

Difference in News Play

The President said that the audit of his real estate transactions by a public accounting firm, released last week by the White House, "gave the lie" to reports that he had paid for his property in San Clemente with a million dollars worth of campaign funds.

The President complained that these reports had been printed "in eight-column headlines in most of the papers of this country" but that the retractions had "ended back up with the corrections for the most part."

Mr. Nixon said that he had bought all his property with no money except his own, which he had borrowed and still owes.

Discussing his property holdings, the President mentioned two pieces of property in Florida at Key Biscayne, the San Clemente property and "a house on Whittier Boulevard in which my mother once lived." He added, "I have no other property and I owe money on all of them."

Mr. Nixon said he owned no stocks or bonds and said that he thought he was the first President since Harry S. Truman to own none.

The Internal Revenue Service, he said, made a "full field review, or audit," of his income tax returns for 1971 and 1972. The audit, he said, included the San Clemente property sale to his friends.

Mr. Nixon purchased the 28.5-acre estate at San Clemente, including the lavish Spanish-style house, for $1.4-million in 1969. He bought an adjoining 2.6-acre parcel for $100,000 four months later. Mr. Nixon borrowed heavily from Mr. Abplanalp to finance the purchase, according to the White House.

Gain Seen on Sale

Subsequently, Mr. Nixon and his wife, as owners of the San Clemente property, sold 23 acres to the R. & C. Investment company, owned by Mr. Abplanalp and Mr. Rebozo, for $1,249,080.

Superficially, at least, it would appear that the Nixons sold their property for a somewhat higher price per acre than they paid, even while not counting the value of the big house.

However, Mr. Nixon apparently did not believe he had made any capital gains on the sale and reported none.

A spokesman for the revenue service, asked about the President's statements, said that the service would have no comment because it never comments on the tax returns of an individual.

A former commissioner of the service, Sheldon S. Cohen, told a reporter last month that, based on White House figures, "it would appear that a capital gain should have been reported."

Mr. Cohen, now in private tax practice, is general counsel of the Democratic National Committee.

Last week Representative Jack Brooks, a Texas Democrat who heads a House subcommittee investigating public spending on President Nixon's private residences, reported that documents pertaining to the sale of land to Mr. Abplanalp and Mr. Rebozo had been altered.

Mr. Brooks said his staff had evidence indicating that the original date on attachments to a sales agreement describing the land being sold was changed on Jan. 3, 1971, to Dec. 16, 1970. Mr. Brooks suggested at the time that the change might have had something to do with the tax year.

The White House said in reply that the changes had been made because there were errors in the description of the property and that the changes had nothing to do with taxes.